

UNITED STATES OF AMERICA COMBINED DECLARATION
AND POWER OF ATTORNEY FOR PATENT APPLICATION

FILE NO.
J2167.0478

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated below next to my name; that I verily believe that I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

LIKE-KIND EXCHANGE METHOD, the specification of which is attached hereto, unless the following box is checked:
was filed on **January 12, 2004** as United States patent Application Number or PCT International patent application number

_____ and was amended on _____ (if any).

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose all information known to be material to patentability in accordance with Title 37, Code of Federal Regulations, §1.56.

I hereby claim priority benefits under Title 35, United States Code §119 of any foreign application(s) for patent or inventor's certificate or United States provisional application(s) listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign or Provisional Application(s)

COUNTRY	APPLICATION NUMBER	DATE OF FILING (day, month, year)	PRIORITY CLAIMED UNDER 35 U.S.C. § 119
U.S.	60/439,125	January 10, 2003	Yes

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.

UNITED STATES APPLICATION NUMBER	DATE OF FILING (day, month, year)	STATUS (patented, pending, abandoned)

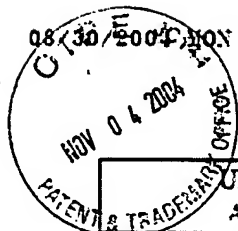
I hereby appoint customer no. 32172 DICKSTEIN, SHAPIRO, MORIN & OSHINSKY, LLP, and the members of the firm, Edward A. Meilman, Reg. No. 24,735, Gary M. Hoffman, Reg. No. 26,411, Steven I. Weisburd, Reg. No. 27,409, Thomas J. D'Amico, Reg. No. 28,371, Donald A. Gregory, Reg. No. 28,954, Stephen A. Soffen, Reg. No. 31,063, James W. Brady, Jr., Reg. No. 32,115, Jon D. Grossman, Reg. No. 32,699, Mark J. Thronson, Reg. No. 33,082, Michael J. Scheer, Reg. No. 34,425, Charles E. Miller, Reg. No. 24,576 and Eric Oliver, Reg. No. 35,307, as attorneys with full power of substitution and revocation to prosecute this application, to transact all business in the Patent & Trademark Office connected therewith and to receive all correspondence.

SEND CORRESPONDENCE TO: DICKSTEIN, SHAPIRO, MORIN & OSHINSKY, LLP
1177 Avenue of the Americas, 41st Floor
New York, NY 10036-2714

DIRECT TELEPHONE CALLS TO:
(212) 835-1400

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

FULL NAME OF SOLE OR FIRST INVENTOR ANDREW F. GELSON	INVENTOR'S SIGNATURE <i>Andrew F. Gelson</i>	DATE 10-25-04
RESIDENCE (City and either State or Foreign Country) Forestdale, Massachusetts		COUNTRY OF CITIZENSHIP USA
POST OFFICE ADDRESS 9 Anchor Drive Forestdale MA 02644		


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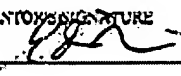
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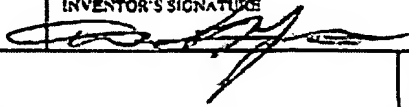
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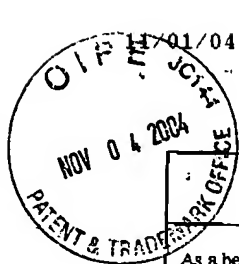
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FULL NAME OF SOLE OR FIRST INVENTOR ANDREW F. GELSON		INVENTOR'S SIGNATURE	DATE
RESIDENCE (City and either State or Foreign Country) Forestdale, Massachusetts			COUNTRY OF CITIZENSHIP USA
POST OFFICE ADDRESS 9 Anchor Drive Forestdale MA 02644			

FULL NAME SECOND INVENTOR EDWIN RIVERA	INVENTOR'S SIGNATURE 	DATE 8/30/04
RESIDENCE (City and either State or Foreign Country) Hanover, Massachusetts	COUNTRY OF CITIZENSHIP USA	
POST OFFICE ADDRESS 30 Forest St., Hanover, MA 01760		

FULL NAME THIRD INVENTOR EDWARD L. GLAZER	INVENTOR'S SIGNATURE	DATE
RESIDENCE (City and either State or Foreign Country) Natick, Massachusetts	COUNTRY OF CITIZENSHIP	
POST OFFICE ADDRESS 45 Leach Lane, Natick, MA 01760		

FULL NAME FOURTH INVENTOR DAVID MARCUS		INVENTOR'S SIGNATURE 	DATE 8/31/04
RESIDENCE (City and either State or Foreign Country) West Newton, Massachusetts		COUNTRY OF CITIZENSHIP USA	
POST OFFICE ADDRESS 284 Chestnut Street, West Newton, MA 02465			

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10/754,700 and was amended on _____ (if any).

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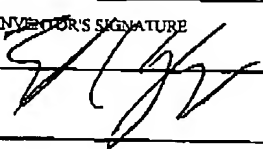
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